

**EXHIBIT B****METZ LEWIS LLC**

11 Stanwix Street 18th Floor Pittsburgh, Pennsylvania 15222  
 Phone 412.918.1100 Fax 412.918.1199 www.metzlewis.com

April 14, 2009

**VIA EMAIL [Donna\_Holzbach@circuitcity.com]**  
**AND**  
**VIA FIRST CLASS MAIL**



ATTORNEYS AT LAW

Accounts Payable  
 Circuit City Stores  
 9950 Maryland Dr  
 Richmond, VA 23233  
 USA

Re: **September 4, 2007 Security Agreement from Smart Parts, Inc. (now known as Smartparts, Inc.) to RBS Business Capital**

Accounts Payable Department:

RBS Business Capital, a Division of RBS Asset Finance, Inc. ("RBS") is a party with Smartparts, Inc., a Rhode Island Corporation ("Smartparts") to, among other credit documents, a September 4, 2007 Security Agreement (the "Security Agreement"), under the terms of which, among other things, Smartparts assigned its right to receive payment of all accounts (a/k/a accounts receivable) as partial collateral for payment of a Revolving Credit Note of even date, as amended. We have been informed by Smartparts that you are indebted to it for various purchase orders/invoices. A Smartparts accounts receivable aging dated March 16, 2009 reflects an account due totaling \$311,357.79, all of which appears to be past due.

The purpose for this letter is to advise you that RBS has exercised its right to receive payment directly from Circuit City Stores, an account debtor of Smartparts, and, by copy of this letter, so advises Smartparts. This letter shall constitute formal notice that payment of all amounts due Smartparts must hereafter be made directly to RBS. Payment must be made to "RBS Business Capital" and addressed as follows:

Matthew M. Hughey  
 Gleason & Associates, P.C.  
 One Gateway Center, Suite 525  
 420 Fort Duquesne Boulevard  
 Pittsburgh, PA 15222-1402  
 mhughey@gleason-cpa.com  
 Main office: (412) 391-9010  
 Fax: (412) 391-1192

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Payment of amounts currently due or past due must be made to RBS as directed within five (5) days of the date of this letter. **You should be aware that if payment is made to Smartparts or any party other than RBS, Pennsylvania law provides that your debt to Smartparts shall be deemed unpaid and you will continue to be liable to RBS for the full amount of the indebtedness as of the date of this letter.**

If you have any questions or comments regarding this matter, feel free to telephone Matthew Hughey at (412) 391-9010.

Very truly yours,



John R. O'Keefe, Jr.

JRO/sal

cc: Smartparts, Inc.  
Attention: Geoffrey E. Lewis, CEO [glewis@smartpartsproducts.com](mailto:glewis@smartpartsproducts.com)  
Stefan Guelpen, President [stefan@smartpartsproducts.com](mailto:stefan@smartpartsproducts.com)

Geoffrey T. Raicht, Esquire [graicht@mwe.com](mailto:graicht@mwe.com)

Paul J. Cordaro, Esq. [pjc@camlev.com](mailto:pjc@camlev.com)

Matthew M. Hughey [mhughey@gleason-cpa.com](mailto:mhughey@gleason-cpa.com)

Bruce G. Shearer [bruce.g.shearer@citizensbank.com](mailto:bruce.g.shearer@citizensbank.com)

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